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IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 282 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and

MR.JUSTICE K.M.MEHTA

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COMMISSIONER OF INCOME-TAX

Versus

ASHOKA MILLS LTD.,

Appearance:

MR BB NAYAK with MR MANISH R BHATT for Petitioner

MR MANISH SHAH with MR JP SHAH for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and

MR.JUSTICE K.M.MEHTA

Date of decision: 20/12/1999

ORAL JUDGEMENT (Per Patel, J.)

At the instance of the Revenue, the following question has been referred to this Court by the Income Tax Appellate Tribunal arising out of Reference Application No. 241/Ahd/84 and Income Tax Application No. 1026/Ahd/82 for Assessment Year 1979-80:-

"Whether on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the assessee was entitled to deduction in respect of service fees paid for the trade mark "Tebilized"?.

This question is directly covered by decisions of two Division Benches of this Court - one in the case of

Assessee itself reported in 218 ITR 526, and the other in the case of COMMISSIONER OF INCOME TAX vs. RAIPUR MANUFACTURING CO. reported in 231 ITR 559. In the circumstances, the answer to the question is in affirmative, in favour of the assessee and against the Revenue. This Reference stands disposed of accordingly.
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